

2 NINETY-EIGHTH LEGISLATURE
3 SECOND SESSION
4 LEGISLATIVE RESOLUTION 308

5 Introduced by Landis, 46

6 PURPOSE: The purpose of this study is to continue and improve work
7 done by the Revenue Committee of the Legislature during past
8 interims to inform the Legislature and other interested parties of
9 Nebraska's tax structure compared with the past and with other
10 states. Carrying out the purposes of this study does not involve
11 conducting public hearings, but should result in one or more
12 reports to the Legislature detailing Nebraska's tax structure.
13 Examples of reports conducted pursuant to this study would include
14 the base and rates of Nebraska's sales, income, property, excise,
15 and miscellaneous taxes in comparison to the past or to other
16 states; spending by the state and local governments compared to
17 that of governments in other states; the effectiveness of tax
18 reform legislation enacted in the past; and financial and tax
19 policy implications of tax reform or restructuring proposals that
20 have been proposed during recent legislative sessions or arise
21 during this interim. This study shall be directed toward gathering
22 information that will assist the Legislature in determining the
23 State of Nebraska's tax structure in future years.

24 NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF THE
25 NINETY-EIGHTH LEGISLATURE OF NEBRASKA, SECOND SESSION:

26 1. That the staff of the Revenue Committee of the

1 Legislature conduct research and coordinate research conducted by
2 other employees of the Legislative Council or other parts of state
3 government to carry out the purposes of this study.

4 2. That the legislative staff issue one or more reports
5 pursuant to this study that will assist the Legislature in making
6 decisions in future sessions.